(a) whether it is a fact that a large number of officers and employees are on deputation to Securities and Exchange Board of India (SEBI) from various Government departments and organisations; and

(b) what steps Government are taking to stop this process of adhocism by allowing deputationists to continue instead of creating its own cadre to strengthen such an important organisation?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) As against a total personnel strength of 175 as on 1st April, 1995, the number of persons on deputation in SEBI is 11, constituting 6.3 per cent of the total.

(b) SEBI, which has become a statutory body since 1992, is at an initial stage of its development. It is essential for SEBI at such an initial stage to draw personnel with relevant experience from a variety of organisations, and it may not be possible to dispense entirely with deputationists. SEBI is, however, also absorbing those on deputation who are found suitable, and also proposes to undertake direct recruitment in future after assessing its manpower needs for the next few years.

Tax deduction account numbers

3366. DR. SHRIKANT RAMCHANDRA JICHKAR: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that all persons required to deduct Income Tax at source were required to obtain a Tax Deduction Account Number to be quoted on the Challan;

(b) if so, whether it is also a fact that in the audit the CAG found out that the Department did not have complete record of persons responsible for deduction of tax at source;

(c) what is the response of Government thereto; and

(d) what is the mechanism to ensure proper implementation thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) Yes, Sir.

(b) to (d) CAG has pointed out certain shortcomings in this area of work which are under consideration of the Board. The Board is considering suggestions to improve the working in this regard. However, it is felt that this work can best be performed only through computers. This department has undertaken computerisation of various functions in the department and TAN allotment is one of the main priorities.

Double Taxation Avoidance Agreements

3367. SHRI SURINDER KUMAR SINGLA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) what are the Double Taxation Avoidance Agreements entred by the Government of India with foreign Governments for avoiding double taxation in the Income Tax;

(b) what action has been taken against the officers who have committed mistakes in computation; and

(c) what precautions are being taken for proper computations?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKARA MURTHY): (a) The information regarding notified Double Taxation Avoidance Agreements is given in the Statement (*See* below)

(b) and (c) Wherever the Internal Audit of the Income-tax Department or the Receipt Audit points out mistakes on incorrect levy of tax, steps are taken to rectify the assessment and also obtain the explanation of the officers concerned to ascertain that the mistakes have been made bonafide.